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REPORT

OF THE

DEPARTMENT OF MUNICIPAL AFFAIRS

OF THE

PROVINCE OF ALBERTA

1917

PRINTED BY ORDER OF THE LEGISLATIVE ASSEMBLY



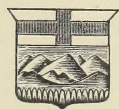
EDMONTON:

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Edmonton, March 26th, 1918.

To His Honour

ROBERT GEORGE BRETT,

Lieutenant Governor of the Province of Alberta

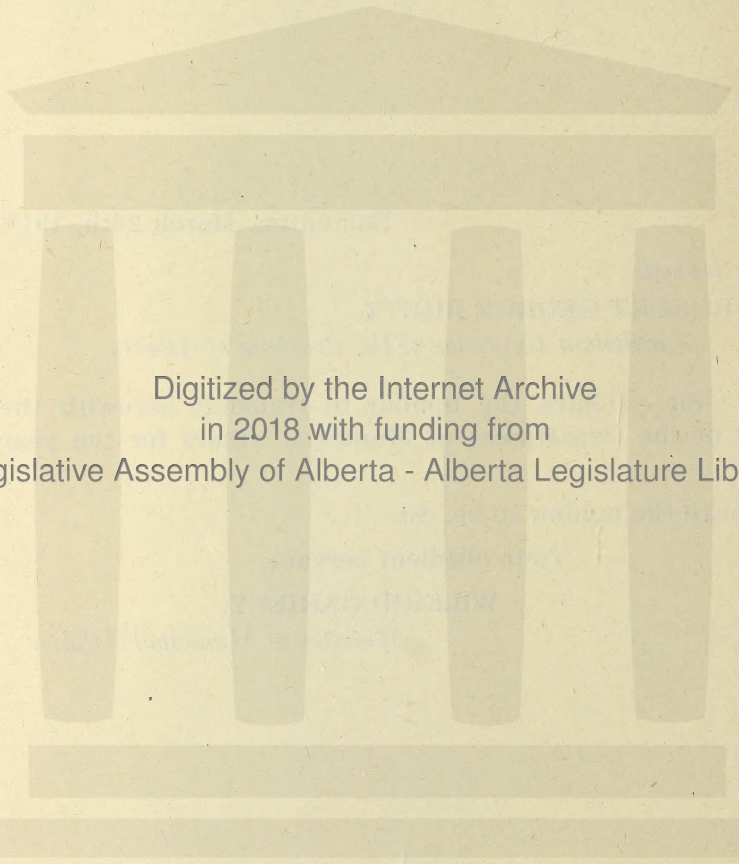
Sir,—I have the honour to transmit herewith the Report of the Department of Municipal Affairs for the year 1917.

I have the honour to be, Sir,

Your obedient servant,

WILFRID GARIEPY,

Minister of Municipal Affairs.



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Department of Municipal Affairs,
Edmonton, March 26th, 1918.

HON. WILFRID GARIEPY,
Minister of Municipal Affairs,
Edmonton, Alberta.

Sir,—I have the honour to submit herewith the report covering the work of the Department of Municipal Affairs for the year 1917.

As far as our municipal institutions were concerned, the year 1917 was to a great extent a continuation of similar conditions to those existing during the previous year. The situation, however, in regard to our smaller urban municipalities, and our rural organizations, has improved a great deal. For many of our smaller urban organizations the year 1916 was a time of adjustment. It was a time during which they were reducing their expenditure in every possible way, levying as high a rate of taxation as they could, and striving to clean up their liabilities. In some cases, it might have been said to be a question as to whether or not they would be successful. During the past year, however, most of the municipalities so situated reached a satisfactory solution of their troubles, their debenture payments were promptly met, and the large temporary liabilities which they were carrying from year to year were either eliminated altogether, or greatly reduced. They have, as it were, "got over the hill," and with the economical administration which will no doubt continue after the experience they have had, they will shortly be in a very good financial condition, and lower tax rates will be sufficient for their needs.

We have, unfortunately, some municipalities which are still in the throes of the adjustment necessary to meet changed conditions, but the necessary re-arrangement of their liabilities, and adjustment of taxation, will no doubt be made in time, without loss to those interested, and business will be placed on a satisfactory basis. One of the sources of trouble during the past few years, in connection with our municipal finances, has been the abnormal assessments of land. The fact that the assessment was allowed to become very high is quite easily understood when we consider the inflated prices which were being paid for real estate. In many cases the assessed values were below the selling price, and still were altogether too high. These assessments are now being greatly reduced, and, as the assessment of the municipality is the foundation of the whole financial structure, the bringing down of the assessment values to the real values will put the municipal financial structure on a solid foundation. This period of over-assessment has left behind it a legacy of arrears of taxes which in many cases is not very valuable. The land in some instances is not worth the amount of taxes that has accumulated, and it would appear that some adjustment

should be made to lift this burden in some way, so as to make such property revenue-producing, and remove from the records of the municipality fictitious assets which are very misleading and unbusinesslike.

With the reduction of assessed values has come a widening of the basis of taxation. This is evidently the result of a desire to place the municipal burden as directly as possible on the shoulders of all who benefit by the existence of the municipality. The question as to what should be taxed is a problem on which there are widely different opinions; but the municipal indebtedness must be met, and with the disappearance in our urban municipalities of what was called "the assessed value of land," it seems to be necessary in some cases to look for other sources of revenue.

While the changes that are being brought about in connection with taxation may seem drastic, they may be necessary, in order to bring about satisfactory financial conditions, and these changes will bring municipal problems home to many who have given them little thought in the past, and while there are many discussions from time to time as to the different forms of municipal government and different methods by which municipal affairs can be administered, it becomes very clear, as the time goes by, that, if the electors best qualified by experience and business ability, will take the interest which they ought to take in their municipal government, which is after all the government that affects their well-being and their comfort more directly than any other, there is no reason why, under almost any form of government, the work of a municipal organization should not be carried on successfully.

The work in our municipal offices is steadily increasing in efficiency, and our municipalities are showing good judgment in continuing their secretary-treasurers in office from year to year, as there is nothing that makes for success in such work so much as the experience gained from years of service. If a secretary-treasurer has the ability to handle his work at all, each year's experience makes him a better official.

I had the privilege, during the year, of attending the Convention of the Union of Canadian Municipalities held at London, Ont., on August 27th and 28th. While this convention was not as large as usual, the discussions were of a high order, and a number of outstanding problems of vital interest to municipalities, such as the question of giving bonuses, granting of franchises, and the returned soldiers' problems, were discussed very carefully and thoughtfully. The delegates were evidently very much in earnest in their desire to face the situation, and to find out, if possible, the best means of dealing with these questions.

The last Convention of the Union of Alberta Municipalities was very successful; the executive having, by hard work and careful study of conditions, arranged for a good discussion on current municipal problems. The programme dealt with a variety of subjects, and the delegates in attendance seemed much interested in the discussions. This convention was held in the city of Calgary on September 19th and 20th. The next convention is to be held in the city of Medicine Hat, some time during the current year. The president of the

union for the current year is Mr. Jas. B. Holden, mayor of the town of Vegreville. Mr. Holden has been very much interested in municipal work for some time, and the union will no doubt make good progress under his guidance. The secretary-treasurer, Mr. J. D. Saunders, of the town of Camrose, has proved himself to be a careful, efficient servant of the union, and much of the success of the union is no doubt due to his untiring efforts.

The Association of Rural Municipalities and Local Improvement Districts is growing in numbers and strength as the years go by. Mr. J. H. Lamb, of Youngstown, the president of this association, is a man well up in the different phases of rural municipal endeavour, and the secretary-treasurer, Mr. Jas. McNicol, of Blackfalds, is an old official well known to the local improvement districts and rural municipalities in the province. The convention for the year 1917 was held in the city of Calgary on March 7th, 8th and 9th. The attendance was large, and the discussions were interesting and instructive, and indicated an earnest desire on the part of the delegates to grapple with their municipal problems.

It has been interesting and encouraging to note during the year the prompt way in which our municipalities have taken advantage of every opportunity given to them by The Patriotic Tax Act, and otherwise, to take a hand in assisting the nation in its present time of stress. Whether the object has been the assisting of our soldiers, supporting the Red Cross Fund, or some other patriotic measure, the responses have been prompt and liberal. Even in the small items in connection with their administration, we note with great satisfaction the encouragement which is now being given to our returned men, more particularly in the case of appointments to positions such as that of secretary-treasurer.

Due consideration is also being given to the relatives of those who have made the supreme sacrifice at the front. For instance, in one of our rural municipalities in the northern part of the province, where the secretary-treasurer enlisted, went to the front and was killed in the trenches, his wife has been appointed secretary-treasurer of the municipality.

CITIES

All of our cities are still administering their affairs under their own separate charters. The carrying on of business in this way has many drawbacks which are obvious, but attention might be drawn to the fact that this method of municipal government makes it impossible for any uniformity of legislation, and frequently permits of cities being allowed to do certain things which are really against their best interests, because certain powers are asked for, and the ground is taken that if the cities wish such legislation, it is nobody's particular business to object.

It would appear to be in the best interests of all our cities to have a general City Act placed on the Statutes for all the cities in the province, if it is at all possible to do so.

During the period covered by this report, several amendments were made to the different city charters at the session

of the Legislature which closed on April 5th, 1917. As might be expected, these amendments refer largely to the question of finance. The three cities of Edmonton, Calgary and Lethbridge came before the session of the Legislature for amendments to their charters. The most important amendment made to the charter under which the city of Edmonton carries on business was the provision for widening the city's powers of taxation so as to allow taxes to be levied on business, buildings and improvements, as well as on land values. This power can, however, only be exercised after a by-law authorizing the levying of such taxes has been passed by the city council, and approved by the burgesses.

The amendment to the Calgary City Charter of outstanding importance was an amendment by which that city was authorized to issue and sell tax certificates against lands on which taxes are in arrears. This indicates a new departure in this province in the methods of collecting taxes, and the city of Calgary is, I believe, the only city in Canada which has authority to sell what are known as tax certificates, although the practice has been in vogue for some years in some of the cities in the Western States. While the city of Calgary had a sale of these certificates in December last, it is still rather early to form any definite opinion as to whether or not this method of dealing with unpaid taxes has any advantages over the method of tax enforcement proceedings, or sale of lands for taxes. By the tax certificate system of enforcing payment of taxes, the purchaser of a tax certificate obtains a claim against the land, under which, after a certain length of time has elapsed, it will be sold unless it is redeemed. As in a tax sale, the amount paid becomes a first charge against the land and, of course, bears interest; the purchaser in submitting a bid for the tax certificate, stating what rate of interest he is willing to accept. As an indication of the purchase made, each purchaser is handed a document called a tax certificate. The claim for the desirability of the tax certificate method over the other methods mentioned is that it will appeal to investors who do not wish to purchase land, but simply wish to have their money out at a good rate of interest. It is also claimed that it is capable of being used, and is used, for the purpose of assisting taxpayers who are financially unable to meet their tax payments. It is on record that people who wish to assist their friends in this way are doing so by taking up their taxes in the shape of tax certificates at a nominal rate of interest; such interest in some cases being as low as 3%.

The principal request made by the city of Lethbridge for increased powers was also in regard to collection of taxes, and similar authority was given to the city of Lethbridge as was given to the city of Calgary, to issue tax certificates. No tax certificates were issued by the city of Lethbridge during the year.

TOWNS

The only amendment to The Town Act, during the year, which is worthy of note was the provision under which the wife, husband, son or daughter of each person assessed, if resident in the town and of the full age of twenty-one years, may vote at the election for the mayor and councillors of the

town. This will widen the interest taken in the business of the town, and in this way should be productive of much good, as we must realize that our municipalities will only be successful in proportion to the active and intelligent interest taken in the business of the municipality by the residents within its boundaries.

VILLAGES

The Village Act was amended in a similar manner to The Town Act, by a provision permitting the voting of the wife, husband, son or daughter of the person assessed, providing they are resident within the village. In our villages even more than in our towns, this provision should be productive of much good, as in our villages, with their limited population, it seems difficult to keep up interest in municipal matters, and a number of our villages are governed by "official reeves" because of neglect of the electors to elect a council.

RURAL MUNICIPALITIES

To meet the conditions complained of by a number of municipal councils, an amendment was made to The Rural Municipality Act, providing for a penalty where a councillor, on his own individual authority, authorizes an expenditure contrary to the wishes of a majority of the councillors as a whole. The Act requires that all expenditures should be made under the directions of the council as a whole, and no individual councillor has any independent authority. In some cases, however, councillors have taken such authority upon themselves, and thus placed the council in a rather embarrassing position, by making it practically necessary to authorize expenditure on an unfair basis.

Provision was also made in The Rural Municipality Act, whereby in a rural municipality which may be so located as not to make it possible for it to be included within the boundaries of a hospital district, the council may make a grant to induce a physician to locate in the municipality. It is quite likely that it will not be possible for hospital districts to be organized, for some time to come, so as to include all of our rural organizations, and, therefore, the provisions whereby they may take action to induce a physician to locate within their boundaries will no doubt be appreciated.

LOCAL IMPROVEMENT DISTRICTS

The principal changes in this Act were the amendments making a local improvement district a corporate body, giving it power to issue debentures for hospital district purposes, and placing of tax enforcement proceedings entirely in its own hands. It is, of course, desirable that local improvement districts should have the privilege of joining with rural municipalities in hospital districts if they so desire, and in order that they might benefit by the organization of a hospital district under The Municipal Hospitals Act, it was necessary for them to be made corporate bodies, and be given power to issue debentures for hospital purposes. It also appeared that with the increasing of their powers, and the widening of their sphere of work, it was desirable that they should have full

control over the collection of their taxes, so that they might be able to take drastic and thorough measures, if necessary, to bring in the outstanding taxes.

It might also be noted that in order to facilitate the organization of hospital districts, and the bringing of the residents of our rural communities closer in touch with much needed medical attention, provision was made for the organization of more local improvement districts, so that no territory might be deprived of the advantages of The Municipal Hospitals Act through lack of organization, or through lack of desire to become a rural municipality.

An amendment was also made giving local improvement districts similar power to that given rural municipalities, as to giving grants to physicians to induce them to locate in their districts.

In both local improvement districts and rural municipalities, the franchise in connection with voting for councillors was extended to the wife, husband, son or daughter of the person assessed, where these parties are resident within the district or municipality.

MUNICIPAL HOSPITALS

By the provisions of The Municipal Hospitals Act, the organized portions of the province, that is, the areas incorporated as local improvement districts, rural municipalities, villages, towns and cities (of a population of less than 5000) may be grouped into hospital districts; the aim of these organizations being to provide hospital accommodation as conveniently and cheaply as possible for the people living within such hospital district. This provision for hospital accommodation may be brought about by an arrangement with an existing hospital, or by the erection or purchase of a hospital, to be operated under the direction of the hospital board. All the business of the hospital district is, of course, administered by the board; all regulations in regard to fees, and so on, being part of the hospital scheme worked out by the board. The main idea of this legislation is to make it possible for rural localities to make provision so that the residents of these localities may obtain medical attention at the lowest possible cost, and at the shortest possible distance from home.

During the year a large number of copies of this Act were printed and sent out to all municipal organizations in the province, as well as to many individuals who asked for information in regard to this legislation. A bulletin was also prepared, setting forth in brief form the principal provisions of the Act, and giving figures as to the estimated cost of hospital buildings which might be suitable for the average hospital area, and indicating the probable amount of the hospital tax. Hundreds of these, with a great many letters of information, were sent out to parties inquiring. A map of the province was prepared as required by the Act, dividing the organized portions of the province into some 52 municipal hospital districts, and sections of the map, showing the area of these districts, were sent out to all parties making inquiry, or that seemed likely to be interested. Through the Depart-

ment of Public Works, plans and specifications of suitable hospital buildings were prepared and held in readiness for the use of any hospital district that might be organized.

Special forms of petition were printed and sent out to all Districts that showed any desire to take action in any way towards organization of a hospital board. Numbers of these petitions were not returned, because the parties interested were evidently not able to agree on the matter or were afraid of the expense, while many of the petitions we received were only partial petitions.

Many calls were made at the Department by individuals and delegations interested, and all possible information and assistance were given them in every way re organization of a hospital district in their locality. In addition, wherever any request was made in connection with a public meeting, a representative from the Department attended such meeting, and explained the provisions of the Act, set forth the area of the proposed district, and gave any other information that was desired. During the year petitions were received from twelve localities under the provisions of section 5 of the Act. Many of these petitions were incomplete, but in three localities—namely, Spirit River, Spruce Grove and Innisfail—the necessary authorization to form a board was given. No particular action has been taken in the first mentioned locality; but in the other two localities the boards have been taking some action, but they have not completed a hospital organization.

PATRIOTIC TAX ACT

This Act, which was made law at the last session of the Legislature, made provision whereby any urban or rural municipality, or organized local improvement district, may levy a tax to provide for a fund to be paid over to the Canadian Patriotic Fund. The rate of taxation is not limited; the amount of the rate being a matter which is left entirely in the hands of the council of the municipality or district. All property of persons who have enlisted for overseas military or naval service of His Majesty or his allies, is exempt from this tax. Such property may by the same Act be exempt from taxation for any other purpose. The Act also makes provision for the rebate of taxes that have already been paid by enlisted men. The provisions of this Act were taken advantage of by many of the municipal organizations during the year, not only in the way of remitting taxes on property of enlisted men, but also in the way of levying a special rate for patriotic purposes. Under the provisions of this Act, the Provincial Government exempted the property of all men who have enlisted in the military or naval service of His Majesty or his allies, subject to taxation by the province in the year 1917. As the Provincial Government has now made provision for the Patriotic Fund, no further levy under this Act will be necessary.

HOUSES OF PUBLIC ACCOMMODATION ACT

Under this Act, which came into force since our last report was issued, any city, town or village in the province is

given power to pass by-laws licensing, regulating and governing all houses of public accommodation. This enables such municipalities to see that all houses of public accommodation are kept by people of good character, that the premises are suitable for the business, and that such premises are kept in good condition. The Act also gives the municipality power to allow a rebate on municipal taxes levied in connection with such houses, and in general, gives a municipality power to assist in any way that appears desirable to provide proper accommodation for the travelling public. All moneys collected for license fees or penalties under such by-laws are payable to the municipality.

HAIL INSURANCE ACT

The Legislature, at the session in the year 1917, amended this Act, making provision whereby the system of taxation for hail insurance purposes was changed from a flat rate on all assessable lands to a flat rate of 5c per acre on all assessable lands and an additional rate on all lands under crop, such as will be sufficient, together with a flat rate of 5c per acre, to pay the hail losses for the year, administration expenses, and all unpaid hail losses for the previous year.

TAXATION

The methods of taxation in the province have not materially changed since the report for the year 1916 was issued, but it might be noted that during the past year more of our towns and villages exercised their rights to widen the basis of taxation by passing by-laws levying a tax on buildings and improvements, and business. There appears to be a very decided tendency towards a system of taxation which will cause others besides land owners to pay taxes direct to the municipality.

In our rural communities the rates of taxation have not changed to any appreciable extent, and the comparison of rates of taxation in the different rural organizations as set forth in our last report still holds good.

ARREARS OF TAXES

While there is still a difference of opinion as to the method of collecting arrears of taxes which gives the best results, the situation is being courageously faced in most cases, and the problem will no doubt be solved ere long. While, as I have stated, there is a variety of ideas as to what form of tax enforcement proceedings brings the best results, it would appear on the whole that the main source of success in dealing with this problem is the making of provision so that tax enforcement proceedings, whatever the nature of these proceedings, must be taken every year. If care is taken to see that prompt action is taken each year to enforce payment of outstanding taxes, arrears of taxes will soon cease to be a factor in connection with the business of the municipality. The allowing of taxes to become in arrears is to a great extent, largely a habit; and if action is taken each year, the taxpayer

will soon form the habit of paying his taxes promptly as they become due. It might also be pointed out in this connection that the allowing of taxes to become in arrears is no kindness to the taxpayer as he has to pay the penalties that accrue, and, in the end, is usually much worse off than if he had paid his taxes when due. We have some agreeable examples of what has been the result of consistent taking of tax enforcement proceedings year following year. The result in a number of cases has been that the source of trouble has practically been eliminated, and, with this accomplished, it is easily understood what freedom is given the municipality in carrying on its work. The striving to raise sufficient money to meet municipal indebtedness is too often such a worry to municipal officials that it impairs the power of the municipal organization to carry on what might be called the real work of the municipality.

MUNICIPAL ORGANIZATION

On account of the severe drain on the country because of the war, conditions during the year were not such as were conducive to the increase of settlement or the establishment of new centres of trade, and therefore, few new municipal organizations came into existence. The following five new villages were incorporated during the year: Czar, Clairmont, Edgerton, Hughenden and Jenner. One village—namely, the village of Port Cornwall—was disorganized during the year. This disorganization became necessary through the abandonment of this village, following the extension of railways and the changing of centres of trade.

There were no new towns incorporated during the year, but from the present indications of growth, there are likely to be several incorporated before another year goes by.

Three rural municipalities were disorganized at the beginning of the year. This disorganization was necessary through the depletion of population, by homesteaders giving up their homesteads for the purpose of enlistment in the army, or for other reasons connected with war conditions. The three rural municipalities disorganized were the rural municipality of Garipey, No. 574, the rural municipality of Cartier, No. 637, and the rural municipality of Paxson, No. 667. Subsequently, a portion of Unit No. 574 was re-organized as a local improvement district under The Local Improvement Act, and it is now known as the Local Improvement District of St. Lina, No. 574. The area of Unit No. 637 was enlarged and re-organized as a local improvement district, and is known as the Local Improvement District of Cartier, No. 637. It has not been found possible to re-organize Unit No. 667. Unit No. 343, which had hitherto no organization, was organized as a local improvement district, and is known as the Local Improvement District of Prairie Creek, No. 343. Two unorganized units—namely, Units Nos. 183 and 363—were organized as rural municipalities, and are carrying on business as such in the year 1918. These municipalities are known as the Rural Municipality of Britannia, No. 183, and the Rural Municipality of Stocks, No. 363.

There were no new cities proclaimed during the year 1917. The total number of municipal organizations in existence at the end of the year were as follows:

Cities	6
Towns	49
Villages	109
Rural Municipalities	88
Local Improvement Districts	80

The following particulars as to 1917 assessment and rates of taxation may be of interest:

	Value	Area
*Large Local Improvement Dis-		
tricts	\$.....	10,667,865
Rural Municipalities	174,065,443.42	13,380,227
*Local Improvement Districts..	.....	14,715,362
Villages	9,130,644.00	.....
Towns	29,039,457.00	.....
Cities	222,525,976.00	.....

It should be noted, in connection with rural assessments, that some 3,200,000 acres of the land assessed is held under lease from the Dominion Government.

It should also be noted, in connection with the total assessment, that this assessment, as far as rural communities go, only refers to land values, and in many urban municipalities at least 75% of the assessment is on land values only.

The average rate of taxation in rural municipalities, for the year 1917, was 6.62 mills on the dollar, and in local improvement districts, 6.13 cents per acre.

The average rate of taxation in rural school districts is reported as being 10c per acre.

The rate of taxation in large local improvement districts was 3 1-8c per acre, and the rate of taxation under The Educational Tax Act, on lands not included within the boundaries of any school district, was 11¼c per acre.

Lands taxable under The Wild Lands Tax Act are subject to taxation, according to value, at the rate of 1% of such assessed value.

*In all Local Improvement Districts taxes are levied on an acreage basis, not by value.

The following is a list of the municipalities and local improvement districts in the province giving their approximate population and information in regard to their assessment, taxation and debenture indebtedness in accordance with returns filed with the department:

CITIES

Name	Total Population.	Municipal Assessment.	Taxes Levied.	Municipal Debenture Debt.	School Debenture Debt.
Calgary	65,000	\$ 91,069,591.00	\$1,616,485.25	\$20,477,518.61	\$2,642,732.97
Edmonton	100,213	850.00	1,879,009.67	21,704,088.50	3,419,950.67
Lethbridge ...	10,500	11,866,395.00	454,475.80	3,857,855.66*
Medicine Hat..	10,000	13,594,465.00	331,415.60	3,329,647.90	662,972.07
Red Deer	2,500	3,176,780.00	55,345.28	343,449.74	50,000.00
Wetaskiwin ..	2,000	2,604,895.00	55,354.00	462,062.21	50,472.00

*School Debenture debt not reported.

TOWNS

Name.	Total Population.	Municipal Assessment.	Municipal Taxes Levied.	Debenture Municipal.	Debt. School.
Athabasca	500	\$ 818,375.00	\$41,877.97	\$159,599.61	\$.....*
Brooks	350	209,890.00	4,197.90	none	1,909.00
Bassano	1,000	1,186,853.00	30,234.89	243,800.00*
Beverly	800	1,278,295.00	23,498.43	22,500.00	47,000.00
Blairmore	1,300	307,278.00	6,845.06	55,924.28	4,950.00
Bow Island	600	422,235.00	8,470.20	60,926.77	2,140.00
Camrose	1,800	1,648,759.00	50,148.53	230,997.81	35,719.05
Cardston	1,400	1,087,476.00	14,137.18	104,904.35	45,000.00
Carmangay	400	210,686.00	8,724.68	29,261.06	14,860.00
Castor	900	240,463.00	27,975.00	50,289.00	18,200.00
Claresholm	1,100	530,375.00	16,972.00	104,221.56*
Coleman	1,555	181,152.00	6,005.65	1,146.28*
Coronation	600	442,215.00	20,832.12	60,747.45	35,280.00
Daysland	400	174,247.00	5,227.00	5,325.26	1,080.00
Diamond City	350	76,348.00	762.48	4,064.00	26,328.50
Didsbury	800	207,870.00	9,899.34	22,900.00	19,000.00
Drumheller	1,000	362,779.00	12,334.75	10,200.00	7,860.00
Edson	700	1,184,706.00	29,336.52	18,400.00	56,000.00
Fort Saskatchewan..	900	450,509.00	20,273.00	56,776.00*
Gleichen	600	342,295.00	10,057.37	53,000.00	15,000.00
Granum	400	137,489.00	3,643.45	3,873.43	12,000.00
Grouard	400	565,035.00	5,650.35	none	7,490.00
Hanna	1,000	560,675.00	19,028.90	8,501.78	21,250.00
Hardisty	400	165,000.00	3,465.00	8,774.77	22,800.00
High River	1,300	750,625.00	28,032.02	125,581.29	19,033.39
Innisfail	835	202,378.00	8,618.03	26,150.00	21,216.54
Irvine	450	175,955.00	9,298.93	6,437.94*
Lacombe	1,100	593,308.00	16,882.50	73,819.50	33,932.98
Leduc	700	188,270.00	4,895.02	13,214.66*
Macleod	2,000	1,898,706.00	66,174.28	570,550.00	49,575.03
Magrath	1,000	159,300.00	6,973.48	25,252.56	none
Morinville	500	211,514.00	3,799.08	13,991.71*
Nanton	800	428,648.00	81,443.12	18,625.00*
Okotoks	500	202,210.00	7,223.11	8,381.04	21,393.44
Olds	1,000	308,032.00	6,715.78	6,000.00	8,400.00
Ponoka	600	302,529.00	5,369.38	12,746.70	2,600.00
Pincher Creek	1,100	442,568.00	31,160.93	79,963.33	2,310.00
Raymond	1,500	206,288.00	5,157.00	54,018.56	21,500.00
Redcliff	2,500	3,952,825.00	51,836.48	404,800.00	47,950.00
Stavely	400	138,965.00	2,779.30	400.00*
Stettler	1,200	957,195.00	27,812.74	90,187.72	40,000.00
St. Albert	1,000	422,591.00	5,888.51	37,733.91	15,000.00
Stony Plain	500	93,689.00	2,500.00	none	1,800.00
Strathmore	500	123,672.00	4,328.52	24,000.00*

Name.	Total Population.	Municipal Assessment.	Municipal Taxes Levied.	Debenture Municipal.	Debt. School.
Taber	2,000	\$ 596,196.00	\$25,040.23	\$149,699.76	\$60,340.84
Tofield	500	761,437.50	31,949.06	97,552.75	17,240.00
Vegreville	1,600	1,153,758.75	44,920.28	168,334.28*
Vermilion	1,200	1,017,846.00	16,378.00	49,272.86	28,300.00
Wainwright	850	782,537.20	17,215.48	54,729.25	16,790.00

*Debenture debt not reported.

VILLAGES

Name.	Total Population.	Municipal Assessment.	Municipal Taxes Levied.	Debenture Debt.
Acme	200	\$ 64,830.00	\$ 1,296.60	\$ nil
Airdrie	150	46,112.00	691.68	nil
Alderson	250	42,575.00	1,703.00	1,800.00
Alix	300	91,590.00	2,747.70	2,800.00
Barons .....	...	.....	.....	.....
Bashaw	290	57,520.00	2,003.65	745.40
Bawlf	300	91,155.00	2,110.10	1,100.00
Big Valley	600	77,401.25	1,548.02	2,565.00
Bittern Lake	86	24,725.00	296.68	nil
Blackie	200	57,223.60	1,144.47	nil
Blackfalds	100	184,000.00	298.49	nil
Botha	90	25,200.00	504.00	nil
Bentley	125	38,680.00	425.48	nil
*Bow City	6	158,800.00	6,973.24	nil
Bowden	200	65,484.00	526.95	405.00
Bruderheim	250	38,000.00	760.00	160.00
Burdett	200	127,231.00	1,908.00	nil
Cadogan	91	16,225.00	332.50	nil
Carstairs	350	185,084.00	3,516.60	2,730.00
Carbon	150	63,462.00	634.65	nil
Cayley	175	54,600.00	1,092.00	1,250.00
Cereal	150	42,195.00	13,502.40	462.00
Champion	400	77,807.75	2,334.23	1,250.00
Chauvin	250	78,003.00	2,397.67	4,855.80
Chipman	167	25,860.00	517.20	nil
Chinook	350	45,712.50	2,998.00	nil
Clairmont	125	3,903.50	780.70	nil
Clive	150	46,685.00	775.00	726.00
Clyde	74	43,345.00	433.45	nil
Coalhurst	1,200	16,953.75	678.58	nil
Cochrane	200	105,298.00	2,105.97	nil
Commerce	300	42,700.00	298.90	nil
Consort	200	66,325.00	2,253.00	1,600.00
Cowley	150	34,125.00	682.50	nil
Crossfield	325	65,120.00	1,628.00	1,000.00
Delburne	250	60,475.00	1,511.77	nil
Dunmore .....	...	.....	.....	.....
Delia	325	43,290.00	2,900.43	1,350.00
Donalda	150	30,790.00	615.80	nil
East Calgary	200	620,500.00	2,715.70	nil
Empress	650	462,813.00	6,942.19	nil
Entwistle	250	149,695.00	2,993.90	1,450.00
Erskine	150	46,546.00	1,861.84	800.00
Ferintosh	130	50,675.00	1,013.50	1,000.00
Frank	700	70,350.00	1,055.25	nil
Gadsby	200	53,850.00	1,507.80	3,250.00
Grande Prairie	650	466,810.00	6,338.08	12,000.00
Grassy Lake	300	153,599.00	1,535.99	940.00
Gull Lake (summer village)	700	44,386.10	887.72	nil
Halkirk	150	28,471.50	983.16	1,000.00
Holden	200	48,097.00	1,247.00	1,302.20
Jenner	162	34,800.00	1,218.00	nil
Innisfree	250	31,711.75	109.53	1,200.00
Irricana	150	50,705.00	778.55	nil
Irma	125	19,107.65	382.15	nil
Islay	150	19,235.00	673.22	nil
Killam	350	127,078.17	4,235.93	3,280.00

*This village is being disorganized.

Name.	Total Population.	Municipal Assessment.	Municipal Taxes Levied.	Debenture Debt.
Kitscoty	200	\$ 7,450.00	\$ 159.00	\$ 2,014.00
Lakeview (summer)	100	12,152.00	364.56	nil
Lamont	500	208,467.00	2,084.67	2,083.34
Langdon	150	107,270.00	3,218.10	436.00
Lavoy	150	26,617.00	425.87	nil
Legal	200	17,219.00	344.38	nil
Lloydminster	400	162,252.05	4,085.31	4,500.00
Lomond .....	...	.....	.....	.....
Lougheed	350	138,410.00	2,768.20	1,900.00
Mannville	272	59,025.00	1,037.20	nil
Millet	165	39,425.00	585.37	nil
Milk River	220	57,550.00	862.75	nil
Mirror	275	327,600.00	6,552.00	nil
Monarch .....	...	.....	.....	.....
Monitor .....	...	.....	.....	.....
Mundare	320	74,438.50	1,610.07	2,200.00
Munson	325	127,171.30	3,815.13	7,800.00
New Norway	115	33,825.00	757.13	672.00
North Red Deer	250	327,065.00	3,270.65	1,600.00
Ochaton	70	40,898.75	408.98	nil
Oyen	550	69,555.60	2,428.69	2,145.00
Peace River	700	583,320.00	13,416.36	14,200.00
Penhold	105	29,895.00	298.95	nil
Pincher City	70	104,600.00	4,184.00	1,400.00
Provost	400	118,200.00	4,249.20	10,000.00
Retlaw	250	79,457.00	1,906.95	nil
Richdale	150	34,300.00	857.38	nil
Rocky Mountain House ...	200	109,950.00	1,649.25	nil
Ryley	151	51,199.00	1,281.01	2,000.00
Sedgewick	350	154,770.00	3,714.48	3,600.00
Stirling	350	36,215.00	901.68	nil
Spirit River	300	55,245.00	2,196.80	2,000.00
Strome	200	100,736.00	2,937.61	1,450.00
St. Paul des Metis	500	158,090.00	1,897.08	4,100.00
Suffield	120	121,124.75	2,543.60	nil
Sylvan Lake	124	177,247.00	1,772.47	2,540.00
Three Hills	250	72,485.00	1,499.70	nil
Trochu	580	124,102.00	3,086.93	1,500.00
Veteran	150	22,900.00	229.00	nil
Viking	250	107,630.00	2,690.75	772.00
Vulcan	700	163,524.00	6,704.48	2,800.00
Wabamun	113	53,152.00	1,798.26	4,818.56
Wabamun Beach (summer village).....	(No assessment in 1917)			
Walsh	100	24,370.00	489.00	nil
Warner	500	126,795.00	1,901.92	436.00
Westlock	84	68,300.00	614.46	nil
Youngstown	575	185,035.00	8,326.62	14,359.32

RURAL MUNICIPALITIES

Name.	No.	Number of Resident Farmers.	Number of Acres of Assessable land.	Municipal Assessment.	Rate Levied Municipal. Mills	School. (average)	Total Taxes Levied.	Debt. Debt.
Cochrane	10	210	103,394	\$1,119,846.00	3½	9½	\$11,660.91	\$.
Flowerly Plains	33	350	100,000	1,702,320.00	7 5-10	7 6-10	12,767.41	.....
Burlington	34	400	186,000	2,584,790.00	4	7 5-6	10,582.55	.....
Warner	36	300	203,705.2	2,064,364.00	6	8 2-3	12,484.83	11,543.45
Forty Mile	64	550	199,360	3,789,441.00	2½	...	9,473.55	.....
Eureka	65	325	293,618	3,170,272.00	2	8	6,495.63	.....
Excelsior	92	450	183,941	2,622,173.50	3¾	5¼	11,877.17	.....
Bow Island	94	575	150,099	3,788,905.50	2	3 9-10	8,289.79	.....
McLean	96	225	207,861	2,936,224.00	4½	5.63	13,211.95	.....
Little Bow	98	670	220,068	3,665,239.00	3	5.55	10,995.71	.....
Argyle	99	350	194,484	3,758,144.00	7	5	26,307.00	.....
Sunny South	123	190	222,354.61	2,148,874.30	2	6½	4,285.55	.....
Clifton	127	580	188,800	1,757,180.85	9	10	15,866.46	.....
King	153	380	196,851	2,278,183.00	3	7 4-11	6,834.54	.....
Marquis	157	700	240,585.30	2,035,787.25	7	10	14,250.48	.....
Dinton	189	375	223,864	4,073,390.20	5	4½	19,861.85	.....
Berry Creek	214	676	272,190.2	3,392,583.75	3	5.67	10,134.77	.....
Bulyea	215	684	152,371	1,523,710.00	3	6 7-9	4,649.10	.....
Bow Valley	219	300	157,148.08	3,010,114.77	3 5-6	6 5-13	11,487.55	.....
Acadia	241	500	229,275.2	3,492,698.00	4¾	4.56	16,715.20	.....
Cereal	242	400	192,967	2,635,031.00	7	5 3-10	18,449.67	.....
Collholme	243	...	.....	.....	...	...	.....	.....
Flowerdale	244	400	196,752	1,916,594.00	5	7¼	9,582.98	.....
Lonebutte	245	430	194,724.87	1,862,543.00	6	9¼	11,141.65	.....
Grasswold	248	158	180,020	2,745,839.00	5½	7	16,474.98	.....
Keoma	249	200	127,734.79	1,920,044.00	7	8 2-3	13,401.93	21,250.00
Beddington	250	200	242,389	3,195,904.75	6	6¼	22,032.73	.....
Bertawan	271	600	199,680	3,145,356.00	8	5	25,166.00	13,050.00
Golden Centre	272	500	193,572	2,458,696.00	7½	8	18,504.58	.....
Sounding Creek	273	400	190,097.39	2,632,232.80	6	9	15,838.89	9,400.00
Richdale	274	375	187,543.7	2,655,130.00	5	8.3	13,275.65	.....
Hand Hills	275	400	181,437¼	2,475,915.75	6½	6 7-8	16,093.76	.....

No.	Name.	Number of Resident Farmers.	Number of Acres of Assessable land.	Municipal Assessment.	Rate Levied Municipal. Mills	School. (average)	Total Taxes Levied.	Debiture Debt. \$
278	Carbon	780	184,936.41	\$2,392,871.00	5½	7.95	\$13,030.28	.....
280	Rosebud	525	227,801.68	3,869,916.00	6½	5	25,154.45	.....
301	Canner	475	180,449	2,219,855.00	4½	7 3-10	9,816.00	.....
302	Stewart	500	174,221	2,990,797.00	4	4½	11,967.92	.....
303	Wiste	500	178,829	2,143,427.00	7¼	7.7	15,443.75	.....
304	Hiram	500	159,431.1	2,213,608.35	7	6.9	15,495.14	.....
305	Dowling Lake	390	182,970	2,537,696.00	7	7	16,836.21	.....
306	Lambton	550	184,053.58	1,872,839.00	10	9	25,138.20	.....
307	Starland	700	154,095.00	1,833,294.00	9½	7 1-3	17,686.86	.....
308	Roach	500	192,836	2,640,465.00	7	7	18,482.92	.....
310	Mountain View	400	214,210	3,276,970.00	5½	5	18,023.33	.....
311	Westerdale	500	205,120	2,891,610.00	6	6.79	17,349.94	.....
334	Coronation	550	249,276	3,489,061.80	6	7 2-3	20,975.01	.....
335	Sullivan Lake	125	104,686	1,275,416.00	8	6¾	10,218.30	.....
336	Success	500	202,918.7	2,297,100.00	6	9.57	13,782.60	.....
338	Hays	485	182,054	2,977,309.00	4	4 3-5	11,910.01	.....
361	Rosenhelm	1000	172,809	2,362,165.00	10	7½	23,621.65	.....
362	Hillcrest	513	175,162	1,915,939.00	6	9.2	11,601.40	.....
364	Flagstaff	500	190,853.2	2,368,951.00	8	8.45	18,976.44	.....
391	Sifton	500	161,854	2,698,342.00	3	4	8,121.94	.....
392	Vale	350	121,339	1,294,140.00	8	11	10,353.12	.....
393	Huamha	380	113,420	1,298,477.00	7	10½	9,091.91	.....
394	Asquith	425	123,689.84	1,829,743.00	11½	7	21,055.74	.....
395	Wheatland	480	156,328.71	1,818,280.20	11½	10.55	20,910.22	.....
421	Ribstone	800	144,000	1,568,172.88	7	10	10,996.66	.....
423	Battle River	265	134,093.53	1,608,965.10	8	11¼	12,876.63	.....
425	Sterling	425	199,416¾	2,636,650.00	11¼	6 3-5	29,624.32	.....
451	Merton	385	133,741	1,217,647.00	10	9	12,180.07	.....
452	Grizzly Bear	360	112,491	1,052,344.00	10	11	10,549.63	.....
454	Lakeview	700	178,000	1,507,794.00	10	11	15,078.24	.....
458	Montgomery	1000	185,760.36	2,377,732.50	7 1-11	10c acre	16,864.75	.....
481	Wellington	380	137,331.75	1,389,460.00	10	9.13	13,894.60	.....
482	Vermilion Valley	900	162,174.14	1,434,152.00	10	10.2	14,341.82	.....
487	Cornhill	475	132,005	1,926,190.00	9	6 3-5	17,438.47	.....

Name.	No.	Number of Resident Farmers.	Number of Acres of Assessable land.	Municipal Assessment.	Rate Levied Municipal. Mills	School. (average)	Total Taxes Levied.	Debiture Debt.
Pioneer	490	190	107,871	\$ 907,645.50	8	10 3-10	\$ 7,261.21	\$
Streamstown	511	375	166,559.5	2,041,675.06	8 4-5	8 28-85	18,878.66	.....
Spruce Grove	519	475	156,160	3,270,465.00	7	8 ¾	22,893.25	.....
Tomahawk	521	250	77,423	754,877.77	9	...	6,907.40	.....
Rocky Rapids	522	150	43,480.4	434,801.14	10c	acre 7c acre	4,348.43	.....
Lincoln	542	244	78,598.46	589,488.45	9 1-3 m.	10 m.	5,502.13	.....
Laurier	543	400	143,953	1,174,260.00	¾	...	8,807.26	.....
Chip Lake	553	...	.....	276,352.50	10	...	2,763.51	.....
Edson	555	200	44,710.32	217,180.00	10	5	2,171.80	.....
Boucher	572	351	52,500	318,220.00	1	11-13	3,182.40	.....
Kitchener	582	...	.....	.....	...	...	.....	.....
Tawatnaw	608	528	94,797.48	603,471.00	9.7	\$13.50 per q.s.	5,744.81	.....
Pibroch	609	700	110,520.25	865,802.00	9	8.89	7,794.51	.....
Nelson	638	325	96,939	728,944.00	8	nil	5,834.70	8,000.00
Grosmont	668	178	43,836.03	859,372.00	10	9	10,062.93	.....
Grande Prairie	739	400	132,841.5	1,306,315.00	4 11-16	7 7-80	6,259.90	.....
Bear Lake	740	600	177,275	1,661,068.00	6	6 7-10	9,341.39	.....
Spirit River	829	400	67,671	1,348,380.00	5	5	6,484.64	.....
Peace	857	640	137,058	1,884,085.00	5	7.03	9,438.86	.....
Fairview	858	300	134,768	1,458,965.00	6.6	12.3	21,296.56	.....

NOTE—Municipal taxes include Patriotic Tax where such was levied.

LOCAL IMPROVEMENT DISTRICTS

Name.	No.	Number of Resident Farmers.	Number of Acres of Assessable land.	Rate Levied Per Acre.	Total Taxes Levied.
Kerr	39	311	217,553.93	6 7-8c	\$14,542.31
Castle River	40	100	113,995	3¾c	4,681.57
Bright	69	239	198,319.2	2½c	4,918.78
Livingstone	70	370	209,625.51	4 11-16c	9,632.25
Harmony	128	...	.....	.....	.....
Clear Lake	129	368	247,377	4 3-8c	11,269.74
Royal	158	500	205,977	10½c	21,627.58
Riley	159	493	245,164	5½c	13,483.07
Sheep Creek	190	299	210,000	4½c	9,369.44
Stock Land	191	260	189,651.23	3¾c	6,820.85
Shepard	220	280	159,012	6c	27,263.19
Springbank	221	150	73,004	5c	3,650.20
Michichi	277	...	182,691	7¾c	14,199.10
Norquay	279	700	205,695.20	6¼c	12,855.95
Beaver Dam	281	340	158,713½	5c	12,187.75
Stauffer	309	...	.....	.....	.....
Waterloo	312	500	105,310	6¼c	9,025.83
Vimy	337	360	160,745	5c	7,140.27
Pine Lake	339	443	193,824	7½c	16,078.97
Arthur	340	...	.....	.....	.....
Poplar Grove ...	341	425	198,643	6¼c	12,428.46
Raven	342	486	136,204	6¼c	8,514.36
Progress	365	478	200,051.22	7½c	15,808.09
Dublin	366	405	189,269	7½c	13,195.07
Waverly	367	600	195,747.6	7½c	14,681.07
Golden West ...	371	235	149,000	6¼c	9,285.77
Haig	396	475	156,870	7½c	11,765.25
Lakeside	397	500	133,643	7½c	10,023.22
Lamerton	398	415	207,828	6¼c	14,629.65
Crown	399	650	253,094	6¼c	16,570.34
Lorne	400	475	158,188	7½c	11,864.10
Lochearn	401	518	172,840	7½c	12,896.33
Gilt Edge	422	415	149,006	6¼c	9,312.87
Kinsella	424	245	89,429	7½c	6,707.17
Melrose	426	500	229,056	7½c	17,179.10
Evergreen	427	...	187,938	7½c	14,218.84
Water Glen	428	...	103,139	6¼c	6,446.19
Fertile Valley ...	429	360	177,965	6¼c	11,122.81
Blindman	430	320	117,842	7½c	8,838.15
Last West	431	350	88,028	7½c	6,927.59
Buffalo Coulee ..	453	350	150,535	6¼c	9,411.88
Iron Creek	455	727	164,599	7½c	12,344.92
Parkland	456	400	199,168	7½c	15,096.00
Lloyd George ...	457	435	185,844.34	6¼c	13,474.32
Bigstone	459	425	807,020	7½c	12,105.30
Columbia	460	411	94,641	7½c	13,380.47
Melberta	483	375	240,950	7½c	18,461.55
Birch Lake	484	526	157,496	7½c	11,856.14
Patricia	485	250	191,192	6¼c	11,949.54
Beaver Lake ...	486	479	198,475	7½c	14,885.62
Black Mud	488	520	161,941 3-5	7½c	12,145.62
Liberty	489	660	191,065½	6¼c	11,941.59
Ethelwyn	512	423	171,568½	6¼c	10,723.03
Ukraina	513	537	134,668.24	7½c	10,100.11
Sobor	514	549	153,045.66	5c	7,652.05
Norma	515	476	190,869.31	6¼c	11,929.33
The Pines	516	1150	182,691	6¼c	11,418.20
Clover Bar	517	520	154,028½	9 3-8c	14,440.47
Strathcona	518	540	147,846	7½c	11,088.45
Inga	520	407	140,976	7½c	10,711.20
Champlain	544	300	91,270	5 5-8c	5,133.94
Eagle	545	435	163,724	3¾c	6,139.65
Wostok	546	645	170,351	3¾c	8,464.57
Leslie	547	609	166,821	5c	8,341.05
Sturgeon	548	553	183,711.01	7½c	20,512.79
Ray	549	263	181,044 (& lots)	7½c	14,373.05
Woodford	550	493	143,960	7½c	11,397.00

Name.	No.	Number of Resident Farmers.	Number of Acres of Assessable land.	Rate Levied Per Acre.	Total Taxes Levied.
Morthen	551	260	124,541.90	6¼c	\$ 8,473.69
Pembina	552	320	101,443.69	7½c	15,262.18
St. Vincent	573	260	121,990	5c	6,099.50
Wasel	575	687	128,764	4½c	5,794.38
Smoky Lake ...	576	775	132,643	4½c	5,968.93
Unity	577	800	173,135	8½c	14,716.47
Opal	578	785	156,600	7½c	11,745.05
Hazlewood	579	517	171,182.8	6¼c	10,698.93
Lockerbie	580	...	.....	....	.....
Pershing	581	950	562,450	6¼c	35,195.00
Cartier	637	247	93,980	5c	4,699.00

NOTE—L.I.D. taxes include Patriotic Tax where such was levied.

TAX COLLECTIONS

There are four different taxes levied upon and collected by the Department, namely—the Wild Lands Tax, the Local Improvement Tax, the Educational Tax, and the Timber Areas Tax.

The Wild Lands Tax might be briefly described as a tax on land held under title which is not being made use of. The assessment necessary for the levy of this tax is made by men known as "Wild Land Tax Assessors." The province is divided into assessment districts with one assessor for each district. There is provision made whereby any person, of the opinion that he has been wrongfully assessed, may appeal against the assessment so made. After the appeals have been dealt with, and the roll confirmed, the tax notices are issued; all taxes levied under the Act being payable to the Department. As this is a tax on lands not being used, the effect of this tax is reducing the areas assessable as wild land from year to year, and it is to be expected that it will become very much less within the next two or three years.

The Local Improvement Tax is a tax levied, on an acreage basis, on lands outside of the boundaries of organized local improvement districts or of municipalities. This tax is levied direct from the Department, and while the area subject to such is decreased from time to time because of rural organization, it is also being increased all the time to a certain extent by the spread of settlement.

The Educational Tax is a tax under The Educational Tax Act, on lands that are not within the boundaries of any school district; and in addition, it might be noted that it also covers leased lands that are within the boundaries of organized school districts.

The Timber Areas Tax is a tax on timber lands held under a timber berth from the Dominion Government.

Wild Lands Tax.—The total acreage assessed, under The Wild Lands Tax Act, for the year 1917, was 7,485,356 acres, as compared with 8,090,034 acres in the year 1916; some of the land previously subject to The Wild Lands Tax being brought into use in the meantime, thus exempting it from this tax. The total assessed value of the land assessed, during the year 1917, was \$63,569,201.70; the total taxes levied being

\$635,692.01. During the year 1917, the total amount collected for wild lands taxes (current and arrears) amounted to \$492,939.84.

Large Local Improvement Districts.—The total taxes levied in large local improvement districts, during the year 1917, amounted to \$333,370.79. The total amount collected for large local improvement taxes (current and arrears) during the year, amounted to \$218,335.37.

Educational Tax.—The total taxes levied by the Department, under The Educational Act, for the year 1917, amounted to \$91,519.03. This amount only covers the amount levied direct from the Department, and does not include the levies made under this Act by rural municipalities on lands within these organizations that are subject to this tax. The total amount of money received by the Department during the year from educational taxes, levied either directly by this Department or through the rural municipalities, amounted to \$138,711.90.

Arrears of Taxes collected for Rural School Districts.—As in the past, returns of arrears of school taxes were filed with the Department by all rural school districts lying outside of the boundaries of rural municipalities, and payment of such taxes was accepted by the Department, from time to time, as representing these school districts. The total amount received for such arrears of school taxes, during the year 1917, amounted to \$36,317.28. The amounts collected for such taxes were forwarded to the school districts to which they belonged, as collected.

Arrears of Taxes collected for Organized Local Improvement Districts.—At the 1917 session of the Legislature, small local improvement districts were given similar power to that enjoyed by rural municipalities in connection with the collection of arrears of taxes; therefore, after the amendments became law, the Department ceased to collect any arrears of small local improvement taxes, these districts now having full power to take proceedings to enforce payment of taxes, either by levying distress, entering suit, or taking tax enforcement proceedings against the land. Up to the date that we ceased accepting payments of arrears of small local improvement taxes, we had collected some \$17,922.11; this amount being forwarded to the different Districts to which it belonged, in the usual way.

Taxes on Timber Areas.—The total amount collected under The Timber Areas Tax Act during the year, for current year's taxes and arrears, amounted to \$14,001.23.

Sundries.—In addition to the above collections, we also collected tax certificate fees, and certain costs and redemption fees in connection with forfeited lands, amounting in all to a total of \$11,037.50.

Total Cash Received.—The total amount received by the Department during the year from the different sources mentioned, was \$929,265.23.

CORRESPONDENCE

As usual, the correspondence was very heavy. It varied in character, from letters dealing with taxes to letters dealing with municipal problems. We had, as usual, many inquiries in regard to methods of taxation, and municipal government, from many different parts of the world. The following figures as to items of mail received may be of interest:

The total number of items of mail received during the year 1917	77,973
Number of letters, tax receipts and tax certificates sent out during the year 1917.....	80,960

UNIFORM RECORDS

As required by law, uniform records are in use in our municipal organizations. These records are kept up-to-date as far as changes are required by new legislation, and as time goes on the usefulness of a uniform system of records is becoming more and more established. While the provisions requiring the use of authorized forms are rather arbitrary, it cannot very well be otherwise, and it is noted that the different municipal organizations are realizing the value of uniform forms and statistics and readily understand that it would not be in the interests of the municipalities as a whole for each individual secretary-treasurer or municipality to use forms which would be different from the others.

ANNUAL FINANCIAL STATEMENTS

During the past year provision was made for furnishing all municipal auditors with a supply of authorized forms on which to make out their reports, and they were required to use these forms in sending in their reports to the Department. This places on record in the Department uniform statements as to the way in which business is being carried on in each municipality, so that it is possible to make an interesting and instructive comparison between the different municipalities as to the cost of administration, and the cost of operation of their public utilities, such as electric light, waterworks and so on. It is also possible to make a comparison of the total amounts of assessments, total collections, total disbursements and so on. These uniform reports, besides placing on record very useful and interesting information, will become sources of information to municipalities who wish to better their condition by profiting by the experience of others.

It is noted that, as time goes on, the annual financial statements are being studied by the ratepayers with much more attention than in the past, and with experienced accountants making the audits, the checking up of the work of the municipality is becoming very thorough. This will be of the greatest possible assistance in keeping the work of the municipality up to a high standard.

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